



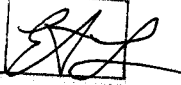
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APPALOOSA WATER COMPANY  
W-03443A-15-0271

ORIGINAL

Arizona Corporation Commission  
**DOCKETED**

SEP 22 2015

DOCKETED BY	
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AZ CORP COMMISSION  
DOCKET CONTROL

Company Name: <i>Appaloosa Water Company</i>	Test Year Ended: <i>2014</i> <i>Revised</i>
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**UTILITY PLANT IN SERVICE**      *W-03443A-15-0271*

Acct No.	Description	Original Cost	Accumulated Depreciation	OCLD
		<i>Column A</i>	<i>Column B</i>	<i>Column C**</i>
301	Organization	<i>264</i>		<i>264</i>
302	Franchises	<i>2309</i>		<i>2309</i>
303	Land & Land Rights	<i>3161</i>	N/A	<i>3161</i>
304	Structures & Improvements	<i>67051</i>	<i>42427</i>	<i>24624</i>
307	Wells & Springs	<i>238519</i>	<i>150917</i>	<i>87602</i>
311	Pumping Equipment	<i>94131</i>	<i>94131</i>	
320	Water Treatment Equipment	N/A	N/A	N/A
320.1	Water Treatment Plants			
320.2	Solution Chemical Feeders			
330	Distribution Reservoirs & Standpipes	N/A	N/A	N/A
330.1	Storage Tanks			
330.2	Pressure Tanks			
331	Transmission & Distrib. Mains	<i>745102</i>	<i>283138</i>	<i>461964</i>
333	Services			
334	Meters & Meter Installations	<i>15055</i>	<i>15055</i>	<i>-0-</i>
335	Hydrants	<i>48876</i>	<i>18582</i>	<i>30294</i>
336	Backflow Prevention Devices			
339	Other Plant & Misc. Equipment			
340	Office Furniture & Equipment	<i>1850</i>	<i>615</i>	<i>1235</i>
340.1	Computers & Software			
341	Transportation Equipment			
343	Tools, Shop & Garage Equip.			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	<i>1500</i>	<i>750</i>	<i>750</i>
348	Other Tangible Plant	<i>12889</i>	<i>1806</i>	<i>11083</i>
	<b>TOTAL WATER PLANT</b>	<i>* 1230707</i>	<i>607421</i>	<i>623286</i>

\* Must be the same as the amount reported on page 21

\*\*Column C = Column A - Column B

Company Name: <u>Appaloosa Water Co</u>	Test Year Ended: <u>2014</u>
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Revised **BALANCE SHEET** W-034434-15-0271

Acct. No.	ASSETS	BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	<b>CURRENT AND ACCRUED ASSETS</b>		
131	Cash	\$ 10430	\$ 3756
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable		
146	Notes/Receivables from Associated Companies	110913	94024
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	8629	11505
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	\$ 129972	\$ 109285
	<b>FIXED ASSETS</b>		
101	Utility Plant in Service	\$ 1513516	\$ 1230707 *
103	Property Held for Future Use	60000	60000
105	Construction Work in Progress		
108	Accumulated Depreciation – Utility Plant ("AD-UP")	( 420766 )	(\$ (607421) **
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility ("AD-NU")		(\$ )
	<b>TOTAL FIXED ASSETS</b>	\$ 1152750	\$ 683286
	<b>TOTAL ASSETS</b>	\$ 1282722	\$ 792571

**Note:** Total Assets on this page should equal the sum of Total Liabilities and Total Capital on page 23. Also, numbers in parentheses should be subtracted. For example, Accounts 108 and 122 should be subtracted from Total Fixed Assets.

\* Must equal page 15, original cost

\*\* Must equal page 15, accumulated depreciation

Company Name: <u>Appalosa Water Company</u>	Test Year Ended: <u>2014</u>
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*Revised* BALANCE SHEET (CONTINUED) W-03443A-15-0271

	LIABILITIES	BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	<b>CURRENT LIABILITIES</b>		
231	Accounts Payable	\$ 22448	\$ 29596
232	Notes Payable (Current Portion)		
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	3700	4300
236	Accrued Taxes	1278	4620
237	Accrued Interest		
241	Miscellaneous Current and Accrued Liabilities		
	<b>TOTAL CURRENT LIABILITIES</b>	\$ 27426	\$ 38516
	<b>LONG-TERM DEBT (Over 12 Months)</b>		
224	Long-Term Notes and Bonds	\$ 175208	\$ 166933
	<b>DEFERRED CREDITS</b>		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction	481616	\$ - 0 - *
255	Accumulated Deferred Investment Tax Credits		
271	Gross Contributions in Aid of Construction	759327	\$ 1240953**
272	Less: Amortization of Contributions	(122510)	(\$ 152044)
281	Accumulated Deferred Income Tax		
	<b>TOTAL DEFERRED CREDITS</b>	\$ 1118433	\$ 1088899
	<b>TOTAL LIABILITIES</b>	\$ 1321067	\$ 1294348
	<b>CAPITAL ACCOUNTS</b>		
201	Common Stock Issued	\$ 2000	\$ 2000
211	Paid in Capital in Excess of Par Value		
215	Retained Earnings	719849	684452
218	Proprietary Capital (Sole Props and Partnerships)	(760194)	(1188229)
	<b>TOTAL CAPITAL</b>	\$ (38345)	\$ (501777)
	<b>TOTAL LIABILITIES AND CAPITAL</b>	\$ 1282722	\$ 792571

Note: Account 272 should be subtracted from Total Deferred Credits.

\* Must equal page 25, Total Advances in Aid of Constructions

\*\* Must equal page 26, Total Advances

Company Name:

Appalosa Water Company

Test Year Ended:

2014

Revised

GROSS CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)<sup>3</sup>

W-03443A-15-0271

Balance Per Prior Decision	N/A	\$
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Additions Year	\$	
Total Additions	N/A	\$
Balance at Test Year End	N/A	\$ 1240943 *

Note: Prior Decision refers to the balances per the prior Staff Report as adjusted per the final Commission Decision.

\* Balance at Test Year End = Balance Per Prior Decision + Total Additions (cross reference this to the Balance Sheet on page 23)

<sup>3</sup> Contributions in Aid of Construction refers to the following:

- (1) Non-refundable money, services, or property received for use in the provision of utility service from any source that is provided at no cost and interest free.
- (2) Unrefunded balances of expired advance contracts reclassified from Advances in Aid of Construction.